

# GOVERNMENTAL FUNDS

**GOVERNMENTAL FUNDS** account for the County's general government activities.

The *General Fund* is the primary operating fund and accounts for all activities not recorded elsewhere.

*Special revenue funds* account for specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.

*Debt service funds* account for the accumulation of financial resources for, and the payment of, general obligation long-term debt.

*Capital projects funds* account for financial resources to be used for the acquisition or construction of major facilities (other than those financed by proprietary funds).

## 2000-2002 Summary of Financial Sources and Uses

### Governmental Funds

(For Budgetary Purposes Only)

	General Fund			Special Revenue Funds		
	2000 Actual	2001 Estimated	2002 Budget	2000 Actual	2001 Estimated	2002 Budget
<b>Financial Sources:</b>						
Taxes	\$ 117,853,991	\$ 118,584,086	\$ 115,653,185	\$ 247,168,223	\$ 202,345,035	\$ 214,568,596
Licenses and Permits	\$ 422,252	\$ 415,102	\$ 431,780	\$ 1,002,924	\$ 701,937	\$ 831,000
Fees and Charges	\$ 29,960,742	\$ 34,279,514	\$ 32,344,621	\$ 25,326,783	\$ 25,731,682	\$ 25,432,821
Fines and Forfeitures	\$ 537,942	\$ 574,342	\$ 534,293	\$ 883,079	\$ 980,457	\$ 844,500
Intergovernmental Revenues	\$ 34,823,137	\$ 34,941,995	\$ 33,604,894	\$ 350,849,216	\$ 295,725,682	\$ 337,961,237
Miscellaneous Revenue	\$ 13,804,911	\$ 6,179,591	\$ 3,814,622	\$ 6,119,013	\$ 3,246,128	\$ 1,806,074
Interfund Revenues	\$ 4,262,250	\$ 4,652,181	\$ 5,057,349	\$ 8,747,519	\$ 11,257,530	\$ 19,968,712
Other Financing Revenue				\$ 285,780	\$ 48,100	\$ 2,998,232
Investment Earnings	\$ 31,611,665	\$ 38,585,660	\$ 32,584,890	\$ 72,803	\$ 84,378	\$ 58,479
<b>Total Operating Sources</b>	<b>\$ 233,276,890</b>	<b>\$ 238,212,471</b>	<b>\$ 224,025,634</b>	<b>\$ 640,455,339</b>	<b>\$ 540,120,927</b>	<b>\$ 604,469,651</b>
<b>Expenditures:</b>						
General Government	\$ 47,957,891	\$ 54,161,306	\$ 64,952,859	\$ 12,994,973	\$ 13,295,000	\$ 13,164,465
Justice and Public Safety	\$ 115,451,467	\$ 128,894,608	\$ 156,589,033	\$ 32,485,704	\$ 23,161,847	\$ 46,501,968
Road and Bridge Repair				\$ 33,935,254	\$ 30,951,659	\$ 52,498,685
Facility and Capital Projects	\$ 7,530,879	\$ 9,535,323	\$ 51,786,600	\$ 199,218	\$ 233,420	\$ 254,067
Social and Human Services	\$ 15,990,108	\$ 17,601,795	\$ 19,686,046	\$ 513,740,540	\$ 569,425,910	\$ 683,972,490
Debt Services	\$ 12,801,024	\$ 12,813,640	\$ 12,121,633			
Other				\$ 234,604		\$ 6,801,975
<b>Total Expenditures/Budget:</b>	<b>\$ 199,731,369</b>	<b>\$ 223,006,672</b>	<b>\$ 305,136,171</b>	<b>\$ 593,590,293</b>	<b>\$ 637,067,836</b>	<b>\$ 803,193,650</b>
Fund Balance - January 1	\$ 53,253,923	\$ 82,453,346	\$ 99,421,159	\$ 196,462,561	\$ 241,696,550	\$ 252,821,425
Net Increase (Decrease) in Fund Balance	\$ 33,545,521	\$ 15,205,799	\$ (81,110,537)	\$ 46,865,046	\$ (96,946,909)	\$ (198,723,999)

### Notes:

- The significant decreases in 2002 fund balances for the Governmental Funds is a result of the appropriation of various contingencies, reserves and available cash balances. These include \$96 million for MR/DD contingency, and \$13 million in economic stabilization and other general fund reserves, as well as \$7 million in general fund contingency. This decrease in fund balance also assumes that all approved permanent improvement projects including the \$30 million Hall of Justice renovation will be completed in 2002. In fact, for the Hall of Justice, only the study of the renovation is likely to be completed in 2002, with construction in 2003.

## 2000-2002 Summary of Financial Sources and Uses

### Governmental Funds (continued)

(For Budgetary Purposes Only)

	Debt Service Funds			Capital Funds		
	2000 Actual	2001 Estimated	2002 Budget	2000 Actual	2001 Estimated	2002 Budget
<b>Financial Sources:</b>						
Taxes						
Licenses and Permits						
Fees and Charges						
Fines and Forfeitures						
Intergovernmental Revenues				\$ 1,829,541	\$ 634,440	\$ 17,000
Miscellaneous Revenue	\$ 2,045,005	\$ 2,286,681	\$ 1,919,743	\$ 374,030	\$ 25	\$ 1,398,000
Interfund Revenues	\$ 15,859,836	\$ 15,554,420	\$ 15,655,717	\$ 11,301,953	\$ 8,961,602	\$ 15,195,563
Other Financing Revenue						
Investment Earnings				\$ 68,556	\$ 7,633	
<b>Total Operating Sources</b>	<b>\$ 17,904,841</b>	<b>\$ 17,841,101</b>	<b>\$ 17,575,460</b>	<b>\$ 13,574,080</b>	<b>\$ 9,603,700</b>	<b>\$ 16,610,563</b>
<b>Expenditures:</b>						
General Government						
Justice and Public Safety						
Road and Bridge Repair						
Facility and Capital Projects				\$ 19,491,990	\$ 30,668,799	\$ 27,405,701
Social and Human Services						
Debt Services	\$ 17,859,379	\$ 17,967,781	\$ 17,575,460			
Other						
<b>Total Expenditures/Budget:</b>	<b>\$ 17,859,379</b>	<b>\$ 17,967,781</b>	<b>\$ 17,575,460</b>	<b>\$ 19,491,990</b>	<b>\$ 30,668,799</b>	<b>\$ 27,405,701</b>
Fund Balance - January 1	\$ 743,277	\$ 788,739	\$ 662,060	\$ 35,595,447	\$ 31,267,023	\$ 18,913,815
Net Increase (Decrease) in Fund Balance	\$ 45,462	\$ (126,680)	\$ -	\$ (5,917,910)	\$ (21,065,099)	\$ (10,795,138)

## 2000-2002 Summary of Financial Sources and Uses

### Governmental Funds (continued)

(For Budgetary Purposes Only)

	Total Governmental Funds		
	2000 Actual	2001 Estimated	2002 Budget
<b>Financial Sources:</b>			
Taxes	\$ 365,022,214	\$ 320,929,121	\$ 330,221,781
Licenses and Permits	\$ 1,425,176	\$ 1,117,039	\$ 1,262,780
Fees and Charges	\$ 55,287,525	\$ 60,011,196	\$ 57,777,442
Fines and Forfeitures	\$ 1,421,021	\$ 1,554,799	\$ 1,378,793
Intergovernmental Revenues	\$ 387,501,894	\$ 331,302,117	\$ 371,583,131
Miscellaneous Revenue	\$ 22,342,959	\$ 11,712,424	\$ 8,938,439
Interfund Revenues	\$ 40,171,558	\$ 40,425,733	\$ 55,877,341
Other Financing Revenue	\$ 285,780	\$ 48,100	\$ 2,998,232
Investment Earnings	\$ 31,753,024	\$ 38,677,671	\$ 32,643,369
<b>Total Operating Sources</b>	<b>\$ 905,211,151</b>	<b>\$ 805,778,199</b>	<b>\$ 862,681,308</b>

<b>Expenditures:</b>			
General Government	\$ 60,952,864	\$ 67,456,306	\$ 78,117,324
Justice and Public Safety	\$ 147,937,171	\$ 152,056,455	\$ 203,091,001
Road and Bridge Repair	\$ 33,935,254	\$ 30,951,659	\$ 52,498,685
Facility and Capital Projects	\$ 27,222,087	\$ 40,437,542	\$ 79,446,368
Social and Human Services	\$ 529,730,648	\$ 587,027,705	\$ 703,658,536
Debt Services	\$ 30,660,403	\$ 30,781,421	\$ 29,697,093
Other	\$ 234,604	\$ -	\$ 6,801,975

<b>Total Expenditures/Budget:</b>	<b>\$ 830,673,031</b>	<b>\$ 908,711,088</b>	<b>\$ 1,153,310,982</b>
-----------------------------------	-----------------------	-----------------------	-------------------------

Fund Balance - January 1	\$ 286,055,208	\$ 356,205,659	\$ 371,818,460
--------------------------	----------------	----------------	----------------

Net Increase (Decrease) in Fund Balance	\$ 74,538,120	\$ (102,932,889)	\$ (290,629,674)
--	---------------	------------------	------------------

#### Notes:

- The significant decreases in 2002 fund balances for the Governmental Funds is a result of the appropriation of various contingencies, reserves and available cash balances. These include \$96 million for MR/DD contingency, and \$13 million in economic stabilization and other general fund reserves, as well as \$7 million in general fund contingency. This decrease in fund balance also assumes that all approved permanent improvement projects including the \$30 million Hall of Justice renovation will be completed in 2002. In fact, for the Hall of Justice, only the study of the renovation is likely to be completed in 2002, with construction in 2003.